REPORT OF THE AUDIT OF THE FORMER PULASKI COUNTY SHERIFF

For The Year Ended
December 31, 2014

ADAM H. EDELEN
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EXECUTIVE SUMMARY

AUDIT EXAMINATION OF THE
FORMER PULASKI COUNTY SHERIFF

For The Year Ended
December 31, 2014

The Auditor of Public Accounts has completed the former Pulaski County Sheriff's audit for the year ended December 31, 2014. Based upon the audit work performed, the financial statement presents fairly, in all material respects, the receipts, disbursements, and excess fees in conformity with the regulatory basis of accounting.

Financial Condition:

Excess fees decreased by $5,239 from the prior year, resulting in excess fees of $12,671 as of December 31, 2014. Receipts increased by $84,725 from the prior year and disbursements increased by $48,878. The current portion of the vehicle account balance increased by $41,086.

Report Comment:

2014-001 The Former Sheriff's Office Lacked Adequate Segregation Of Duties Over Receipts

Deposits:

The Former Sheriff's deposits were insured and collateralized by bank securities or bonds.

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ADAM H. EDELEN
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The Honorable Steve Kelley, Pulaski County Judge/Executive
The Honorable Greg Speck, Pulaski County Sheriff
The Honorable Todd Wood, Former Pulaski County Sheriff
Members of the Pulaski County Fiscal Court

Independent Auditor's Report

Report on the Financial Statement

We have audited the accompanying statement of receipts, disbursements, and excess fees - regulatory basis of the former County Sheriff of Pulaski County, Kentucky, for the year ended December 31, 2014, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for County Fee Officials issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the County Sheriff on the basis of the accounting practices prescribed or permitted by the laws of Kentucky to demonstrate compliance with the Commonwealth of Kentucky's regulatory basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the former County Sheriff, as of December 31, 2014, or changes in financial position or cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and excess fees of the former County Sheriff for the year ended December 31, 2014, in accordance with the basis of accounting practices prescribed or permitted by the Commonwealth of Kentucky as described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated July 24, 2015 on our consideration of the former Pulaski County Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the former Pulaski County Sheriff's internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control over financial reporting and compliance.

The Honorable Steve Kelley, Pulaski County Judge/Executive
The Honorable Greg Speck, Pulaski County Sheriff
The Honorable Todd Wood, Former Pulaski County Sheriff
Members of the Pulaski County Fiscal Court

Other Reporting Required by Government Auditing Standards (Continued)

Based on the results of our audit, we have presented the accompanying comment and recommendation, included herein, which discusses the following report comment:

2014-001 The Former Sheriff's Office Lacked Adequate Segregation Of Duties Over Receipts

Respectfully submitted,

Adam H. Edelen
Auditor of Public Accounts

July 24, 2015

PULASKI COUNTY
TODD WOOD, FORMER SHERIFF
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS

For The Year Ended December 31, 2014

Receipts		
Federal Grants - U.S. Marshall Service		$ 17,901
State - Kentucky Law Enforcement Foundation Program Fund (KLEFPF)		127,812
State Fees For Services:		
Conveying Prisoners	$ 38,675	
Finance & Administration Cabinet	161,072	
Cabinet For Health And Family Services	315	
Sheriff Security Service	40,018	240,080
Circuit Court Clerk:		
Arrest Fees		11,026
Fiscal Court		811,509
County Clerk - Delinquent Taxes		60,983
Commission On Taxes Collected		836,062
Fees Collected For Services:		
Auto Inspections	22,095	
Accident/Police Reports	771	
Civil Paper Service	46,494	
Carry Concealed Deadly Weapon Permits	22,768	
Lake and Park Patrol	14,698	
Wrecker Fees	1,040	
Security	3,460	
School Resource Officer Fee	111,060	
Bank Escort Fee	6,020	
Adanta Fee	107,351	335,757
Other:		
Add-On Fees	104,241	
Calendar Proceeds	2,250	
Jury Meal Reimbursement	344	
Restitution	4,659	
Insurance Proceeds	15,923	
Miscellaneous	33,097	
Surplus Sale	6,150	166,664

The accompanying notes are an integral part of this financial statement.

PULASKI COUNTY
TODD WOOD, FORMER SHERIFF
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS
For The Year Ended December 31, 2014
(Continued)

Receipts (Continued)			
Interest Earned			$ 369
Borrowed Money:			
State Advancement			200,000
Total Receipts			2,808,163
Disbursements			
Operating Disbursements and Capital Outlay:			
Personnel Services-			
Deputies' Salaries	$ 1,356,537		
Part-Time Salaries	152,385		
Clerk Salaries	255,493		
Employee Benefits-			
Employer's Share Retirement	31,533	$ 1,795,948	
Materials and Supplies-			
Ammo	49		
K-9 and Supplies	6,242		
Office Supplies	11,900		
Uniforms	22,572		
Auto Expense-			
Gasoline	206,595		
Maintenance and Repairs	48,714	296,072	
Other Charges-			
Advertisement	1,227		
Bond	1,654		
Dues	300		
Investigations	4,029		
Jury Meal Expense	359		
Office Expense	12,980		
Postage	28,161		
Rental (Tower/Storage)	3,632		
Return Fugitive Expense	8,947		
School Training	6,750		
Telephone	39,838		
Wrecker Expense	3,321		
Miscellaneous	3,568		

PULASKI COUNTY
TODD WOOD, FORMER SHERIFF
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES - REGULATORY BASIS
For The Year Ended December 31, 2014
(Continued)

Disbursements (Continued)			
Operating Disbursements and Capital Outlay: (Continued)			
Helicopter Expense-			
Helicopter Insurance	$ 3,990		
Helicopter Maintenance	2,160		
Helicopter Gasoline	2,193	$ 123,109	
Capital Outlay-			
Equipment (Deputies)	41,899		
Equipment (Office)	24,226		
Equipment (Helicopter)	610		
Radios	14,498		
Vehicle Equipment	34,234		
Vehicle Purchase	110,742	226,209	
Debt Service:			
State Advancement		200,000	
Total Disbursements			$ 2,641,338
Net Receipts			166,825
Less: Statutory Maximum			105,596
Excess Fees			61,229
Less: Training Incentive Benefit			3,910
Excess Fees			57,319
Less: Current Year Portion Of Vehicle Account Balance (Note 4)			44,648
Excess Fees Due County for 2014			12,671
Payment to Fiscal Court - March 9, 2015			5,138
Balance Due Fiscal Court at Completion of Audit			$ 7,533

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENT

December 31, 2014

Note 1. Summary of Significant Accounting Policies

A. Fund Accounting

A fee official uses a fund to report on the results of operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fee official uses a fund for fees to account for activities for which the government desires periodic determination of the excess of receipts over disbursements to facilitate management control, accountability, and compliance with laws.

B. Basis of Accounting

KRS 64.820 directs the fiscal court to collect any amount, including excess fees, due from the Sheriff as determined by the audit. KRS 134.192 requires the Sheriff to settle excess fees with the fiscal court at the time he files his final settlement with the fiscal court.

The financial statement has been prepared on a regulatory basis of accounting, which demonstrates compliance with the laws of Kentucky and is a special purpose framework. Under this regulatory basis of accounting receipts and disbursements are generally recognized when cash is received or disbursed with the exception of accrual of the following items (not all-inclusive) at December 31 that may be included in the excess fees calculation:

- Interest receivable
- Collection on accounts due from others for 2014 services
- Reimbursements for 2014 activities
- Tax commissions due from December tax collections
- Payments due other governmental entities for payroll
- Payments due vendors for goods or services provided in 2014

The measurement focus of a fee official is upon excess fees. Remittance of excess fees is due to the County Treasurer in the subsequent year.

C. Cash and Investments

KRS 66.480 authorizes the Sheriff's office to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENT
December 31, 2014
(Continued)

Note 2. Employee Retirement System

The county official and employees have elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a cost sharing, multiple employer defined benefit pension plan, which covers all eligible full-time employees and provides for retirement, disability and death benefits to plan members. Benefit contributions and provisions are established by statute.

Nonhazardous covered employees are required to contribute 5 percent of their salary to the plan. Nonhazardous covered employees who begin participation on or after September 1, 2008 are required to contribute 6 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 18.89 percent for the first six months and 17.67 percent for the last six months.

Hazardous covered employees are required to contribute 8 percent of their salary to the plan. Hazardous covered employees who begin participation on or after September 1, 2008 are required to contribute 9 percent of their salary to be allocated as follows: 8% will go to the member's account and 1% will go to the KRS insurance fund. The county's contribution rate for hazardous employees was 35.70 percent for the first six months and 34.31 percent for the last six months.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Nonhazardous employees who begin participation on or after September 1, 2008 must meet the rule of 87 (members age plus years of service credit must equal 87, and the member must be a minimum of 57 years of age) or the member is age 65, with a minimum of 60 months service credit.

Aspects of benefits for hazardous employees include retirement after 20 years of service or age 55**.** For hazardous employees who begin participation on or after September 1, 2008 aspects of benefits include retirement after 25 years of service or the member is age 60, with a minimum of 60 months of service credit.

CERS also provides post retirement health care coverage as follows:

For members participating prior to July 1, 2003, years of service and respective percentages of the maximum contribution are as follows:

Years of Service	**% paid by Insurance Fund**	**% Paid by Member through Payroll Deduction**
20 or more	100%	0%
15-19	75%	25%
10-14	50%	50%
4-9	25%	75%
Less than 4	0%	100%

Note 2. Employee Retirement System (Continued)

As a result of House Bill 290 (2004 General Assembly), medical insurance benefits are calculated differently for members who began participation on or after July 1, 2003. Once members reach a minimum vesting period of ten years, non-hazardous employees whose participation began on or after July 1, 2003, earn ten dollars per month for insurance benefits at retirement for every year of earned service without regard to a maximum dollar amount.

Hazardous employees whose participation began on or after July 1, 2003, earn fifteen dollars per month for insurance benefits at retirement for every year of earned service without regard to a maximum dollar amount. Upon the death of a hazardous employee, such employee's spouse receives ten dollars per month for insurance benefits for each year of the deceased employee's hazardous service. This dollar amount is subject to adjustment annually based on the retiree cost of living adjustment, which is updated annually due to changes in the Consumer Price Index.

Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is presented in the Kentucky Retirement Systems' annual financial report. This report may be obtained by writing the Kentucky Retirement Systems, 1260 Louisville Road, Frankfort, KY 40601-6124, or by telephone at (502) 564-4646.

Note 3. Deposits

The former Pulaski County Sheriff maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC) as required by KRS 66.480(1)(d). According to KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the Sheriff and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a depository institution failure, the Sheriff's deposits may not be returned. The former Pulaski County Sheriff did not have a deposit policy for custodial credit risk but rather followed the requirements of KRS 41.240(4). As of December 31, 2014, all deposits were covered by FDIC insurance or a properly executed collateral security agreement.

Note 4. Vehicle Account

The former Pulaski County Sheriff's office acquired the financial responsibility of the department vehicles in July 2006 from the Pulaski County Fiscal Court. In February 2008, fiscal court officially approved this action. This policy was amended and approved by fiscal court on May 1, 2011. The financial responsibilities include, but are not limited to, vehicle purchases, purchase of gasoline, maintenance of vehicles, vehicle equipment, vehicle parts, labor and repair and maintenance costs and necessary fleet operational expenses.

Note 4. Vehicle Account (Continued)

The former Sheriff's fee account is responsible for paying the former Sheriff's vehicle account for mileage used by the deputies. Should funds not be readily available in the fee account to pay the monthly mileage expense the fee account shall make such payment when the funds become available. The balance of the former Sheriff's vehicle account can be carried forward from year to year to allow for payment of any maintenance, fuel bills, or any other vehicle responsibilities and is not required to be turned over to fiscal court as excess fees.

On January 1, 2014, the vehicle account had a carryover balance from the prior year of $336,007. A total of $424,752 in mileage reimbursements were transferred from the fee account into the vehicle account, which is not included as an expenditure of the fee account. Interest in the amount of $69 was earned, surplus sales of $6,150 and insurance proceeds of $15,923 were receipted into the vehicle account. The Sheriff disbursed $402,246 in gasoline, oil, vehicle maintenance, vehicle equipment and a vehicle purchases from this account. The balance as of December 31, 2014 was $380,655. During the year, the vehicle account balance increased $44,648 from the prior year.

Note 5. Forfeiture Account

The former Pulaski County Sheriff's office maintains a forfeiture account, which represents the Pulaski County Sheriff's Office equitable sharing in assets seized during arrests. The forfeiture account had a beginning balance of $194,958 on January 1, 2014. During 2014, the Sheriff's office received $107,669 and expended $87,607, leaving an ending balance of $215,020 on December 31, 2014.

Note 6. Drug Account

The former Pulaski County Sheriff's office maintains a drug account. Proceeds in this account emanate from the confiscation, surrender, or sale of real and personal property involved in drug related convictions and/or donations. The funds are to only be used for law enforcement activities relating to drug awareness and enforcement. On January 1, 2014, the drug account had a balance of $3,069. During 2014, interest in the amount of $1 was received and the account had no expenditures. Therefore, leaving an ending balance of $3,070 on December 31, 2014.

Note 7. Seized Account

The former Pulaski County Sheriff's office maintains a seized account. The account is used to hold seized monies until disbursement orders are received via court order. On January 1, 2014, the seized account had a balance of $152,196. During 2014, the former Sheriff received $20,722 in seizures and earned $70 in interest and disbursed $49,624 per court orders therefore, leaving an ending balance of $123,364 on December 31, 2014.

Note 8. Federal Account

The former Pulaski County Sheriff's office opened a federal seizure account in July 2014. This account is used to hold monies seized during federal investigations until disbursement orders are received via court order. The beginning balance of the account was $3,040. During 2014, interest in the amount of $1 was received and the account had no disbursements. The ending balance at December 31, 2014 was $3,041.

Note 9. Grants

The former Sheriff received two grants from the U.S. Marshall Service totaling $30,000 for overtime. Current year receipts of $17,901 were received and expended during the year. The grant periods covered were October 6, 2013 to September 30, 2014 and November 10, 2014 to September 30, 2015.

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

ADAM H. EDELEN
AUDITOR OF PUBLIC ACCOUNTS

The Honorable Steve Kelley, Pulaski County Judge/Executive
The Honorable Greg Speck, Pulaski County Sheriff
The Honorable Todd Wood, Former Pulaski County Sheriff
Members of the Pulaski County Fiscal Court

Report On Internal Control Over Financial Reporting And
On Compliance And Other Matters Based On An Audit Of The Financial
Statement Performed In Accordance With Government Auditing Standards

Independent Auditor's Report

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the statement of receipts, disbursements, and excess fees - regulatory basis of the former Pulaski County Sheriff for the year ended December 31, 2014, and the related notes to the financial statement and have issued our report thereon dated July 24, 2015. The former County Sheriff's financial statement is prepared on a regulatory basis of accounting, which demonstrates compliance with the laws of Kentucky and is a special purpose framework.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the former Pulaski County Sheriff's internal control over financial reporting (internal control) to determine audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the former Pulaski County Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the former Pulaski County Sheriff's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying comment and recommendation, we identified a certain deficiency in internal control that we consider to be a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying comment and recommendation as item 2014-001 to be a material weakness.

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Compliance And Other Matters

As part of obtaining reasonable assurance about whether the former Pulaski County Sheriff's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

Adam H. Edelen
Auditor of Public Accounts

July 24, 2015

COMMENT AND RECOMMENDATION

PULASKI COUNTY
TODD WOOD, FORMER SHERIFF
COMMENT AND RECOMMENDATION

For The Year Ended December 31, 2014

INTERNAL CONTROL – MATERIAL WEAKNESS:

2014-001 The Former Sheriff's Office Lacked Adequate Segregation Of Duties Over Receipts

The former Sheriff's office lacked adequate segregation of duties over receipts because the bookkeeper received receipts, posted to the receipts ledger, and completed the bank reconciliation process. To adequately protect assets from misappropriation of assets or inaccurate financial reporting, duties involving the preparation of receipts and the receipts ledger should be separated.

Segregation of duties or implementation of compensating controls is essential for providing protection to employees in the normal course of performing their duties and can also help prevent inaccurate financial reporting or misappropriation of assets. However, the former Sheriff's office had limited staff, which prevented a proper segregation of duties. In an effort to strengthen internal controls, the former Sheriff should have delegated receipt duties to other employees within the office. If, due to a limited number of staff, that was not feasible, the former Sheriff should have implemented the following compensating controls to offset the lack of segregation of duties:

- Delegated the responsibility of balancing and preparing deposits each day by different employees.
- Sheriff should have recounted daily cash receipts and daily checkout sheets and documented his review on the deposit ticket.

Former Sheriff's Response: No response.